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General Assembly

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Proposed programme budget for the biennium 2004-2005*

Part XII
Staff assessment

Section 34
Staff assessment

* The approved programme budget will subsequently be issued in final form as *Official Records of the General Assembly, Fifty-eighth Session, Supplement No. 6* (A/58/6/Rev.1).

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Part XII
Staff assessment

Section 34
Staff assessment

(Thousands of United States dollars)

Component	2000-2001 expenditures	2002-2003 appropriation	Resource growth		Total before recosting	Recosting	2003-2004 estimate
			Amount	Percentage			
Staff assessment	335 844.4	368 936.5	(4 515.4)	(1.2)	364 421.1	12 185.3	376 606.4
Total	**335 844.4**	**368 936.5**	**(4 515.4)**	**(1.2)**	**364 421.1**	**12 185.3**	**376 606.4**

34.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 2.3 of the Staff Regulations of the United Nations. To facilitate comparability with the programme of work and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

34.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.

34.3 The negative growth in staff assessment ($4,515,400) reflects a decrease in staff assessment requirements related to general temporary assistance, partially offset by increases in staff assessment related to the cost of new posts approved in the biennium 2002-2003 and proposed for 2004-2005.